



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 Delaware Avenue
Wilmington, Delaware 19899

DIVISION OF REVENUE
TAX RULING 77-4

May 5, 1977

- Occupational License Tax

Tax Newsgram 75-9, relating to occupational license tax, contains a clerical error on Page 2 regarding the list of licensees the law exempts from the gross receipts tax under Section 2301 (d), 30 Delaware Code. The list should be corrected by deleting paragraph (50), relating to Parking Lot or Garage Operator, and by adding paragraph (79), relating to Transportation Agent.

Robert R. Smyers
Acting Director of Revenue

mrs

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